



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



December 15, 2014

Re: **Josiah Beers House, 759 Judson Place, Stratford, Connecticut**
Project Number: **30434**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 C.F.R. part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you for speaking with me via conference call on November 12, 2014, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Josiah Beers House is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on July 14, 2014, by TPS is hereby reversed.

Built in 1770, the Josiah Beers House was moved to its current location in 1888. The property was certified as contributing to the significance of the Stratford Center Historic District on May 27, 2014. TPS found that the rehabilitation of this "certified historic structure" did not meet the Standards for Rehabilitation owing to the proposed changes in the circulation plan.

At some time about 1900, the house was modified to accommodate two residential units, by inserting two sets of interior stairs at the first floor rear, and creating two side entrances. The main entrance and front stair hall were left unchanged. The current rehabilitation proposes the removal of the two stairs at the rear, the insertion of a second stair in the entrance hall, and the creation of an entrance lobby inside the front door.

The changes made ca. 1900 were major alterations to this eighteenth-century structure. In that, I agree with TPS that the changes made then "... have acquired historic significance in their own right," and, as Standard 4 continues, "... shall be retained and preserved." Yet the essential change made at that time was the conversion of the house to serve as two residences, and this change was accommodated by the two stairways added at the rear and by the separate side entrances. The main entrance, you contended during our conversation, almost certainly became a secondary feature in the years after the conversion. I agree both with this statement and with its implication: namely, that one of the primary character-defining

features of the Josiah Beers House was its division into two units and the concomitant changes to the interior and exterior circulation. I note that the current rehabilitation proposes no change to that fundamental configuration.

On the exterior, the primary markers of that character are the two side entrances, which will remain unaltered. On the interior, the two narrow stairs at the rear of each half of the building have no special significance in themselves, and convey a strong impression of being jerry-rigged, squeezed into the space available. I have determined that their removal in this case will not cause the project to contravene the Standards. Similarly, the proposals to insert an entrance vestibule inside the front door, and a second stair to the upper floor, although not generally recommended treatments, are acceptable in that they will preserve intact the existing separate entrances into the front parlors of the two halves, and the overall historic vertical division of the building. And, the new stairs are designed so that they will not require changes to the original, eighteenth-century summer beams.

The property presents an unusual case, for the historic conversion into two units created an arrangement that was at the time, and remains, ill-suited for use by the residents of the two domiciles. In making my decision in this case, I am convinced that the essential character of the house will remain intact on the exterior and substantially intact on the interior. It is highly likely that the side entrances will continue to serve in practice as the "main entrances" for the two units, as well as the principal exterior markers of the interior character of the house. And each unit will still be accessible if desired from within the front door. Moreover, each unit will continue to be a two-story residence. This is no minor consideration. Given the anomalous pre-rehabilitation makeup of the building, the easiest way to retain its two-unit composition would be to remake the interior to serve one unit on each floor. However, this would undo the century-old vertical division of the house, and constitute a far greater transformation than is contemplated here.

As it is, therefore, I find that the proposed rehabilitation will maintain the overall historic character of the Josiah Beers House, given the unusual—and in my experience unprecedented—circumstances it presents.

Although I am reversing the TPS's denial of certification, the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated. Please fill out a "Part 3 – Request for Certification of Completed Work" and submit it to TPS through the Connecticut Commission on Culture and Tourism. Further, please also note that our regulations provide that final action cannot be taken on any application until the requisite fee for processing rehabilitation requests has been paid.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the July 14, 2014, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in blue ink, appearing to read "John A. Burns", with a stylized, flowing script.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-CT
IRS